

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 7
	:	
DEMA ABBOD,	:	Case No. 24-22475 (SHL)
	:	
Debtor.	:	
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**ORDER AUTHORIZING THE CHAPTER 7 TRUSTEE TO RETAIN  
VINAY AGARWAL, CPA, LLC, AS HIS ACCOUNTANTS**

Upon the application dated October 15, 2024 (the “Application”)<sup>1</sup> of Howard P. Magaliff, the chapter 7 trustee (the “Trustee”) of the above-named Debtor, for authority to retain Vinay Agarwal, CPA, LLC ( “VACPA”) as his accountants in this chapter 7 case, pursuant to §§ 327(a) and (d) of the Bankruptcy Code, Rule 2014 of the Federal Rule of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1; and upon the Affidavit of Vinay Agarwal, a partner of VACPA; and it appearing that VACPA is disinterested within the meaning of section 101(14) of the Bankruptcy Code and that VACPA does not represent any interest adverse to the Trustee or the Debtor’s estate; and it appearing that sufficient notice of the Application has been given and that no further notice need be given; and the United States Trustee having no objection to the entry of this Order; after due deliberation, and sufficient cause appearing therefor; it is

**ORDERED** that the Application is granted as set forth herein; and it is further

**ORDERED** that, pursuant to 11 U.S.C. §§ 327(a) and (d) of the Bankruptcy Code, the Trustee is authorized to retain VACPA under a general retainer as his accountants in this chapter 7 case; and it is further

**ORDERED** that the compensation and reimbursement of expenses of VACPA shall be sought upon, and paid only upon an order granting, a proper application to §§ 330 and

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

331 of the Bankruptcy Code, as the case may be, and the applicable Bankruptcy Rules, Local and fee and expense guidelines and Orders of this Court; and it is further

**ORDERED** that VACPA shall advise the Trustee, the United States Trustee and the Court in writing of any rate change during the course of this engagement; and it is further

**ORDERED** that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

**ORDERED** that if there is any inconsistency between the terms of this Order, the Application, and the supporting Affidavit, the terms of this Order shall govern.

Dated: White Plains, New York  
October 31, 2024

/s/ Sean H. Lane  
United States Bankruptcy Judge

**NO OBJECTION:**  
William K. Harrington  
United States Trustee  
By:

/s/ Paul Schwartzberg  
Paul Schwartzberg, Trial Attorney  
Dated: October 15, 2024